

EXHIBIT S

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
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DECLARATION OF JAMES M. WEBER

I, James M. Weber, declare as follows:

1. I am a purchasing manager at General Motors Corporation ("GM") responsible for maintaining current contracts and processing engineering work orders. I have worked for GM for 28 years.
2. In July 2007, Delphi asked me to determine how many units of Delphi part number 25160694 (the "Part") GM purchased during calendar years 1999 and 2000. The Part was one component of a number of fuel-tank assemblies GM used in its vehicles during that period. GM did not purchase the Part from Delphi directly, but rather purchased completed fuel-tank assemblies including the Part from several suppliers.
3. To determine which assemblies included the Part, I directed that a search be conducted for the Part number in GM's Global Product Description System, or GPDS. The GPDS contains engineering releases that detail the component parts of the assemblies.
4. After it was determined which assemblies included the Part, the part numbers for those assemblies were entered into DACOR, the system GM uses to keep track of its payments to suppliers, and reports were generated listing GM's payments during the relevant time period. Copies of the DACOR reports are attached to this declaration as Exhibit A and

Exhibit B. They include all GM payments for assemblies containing the Part in calendar years 1999 and 2000 (as well as some purchases outside of that period).

5. Each entry in the DACOR reports provides information about (from left to right): (a) the DUNS identification number of the supplier; (b) the supplier's name; (c) the GM processing document number associated with that particular transaction; (d) the amount of the payment; (e) the form of currency used to make the payment; (f) the GM contract number covering the transaction; (g) GM's part number for the assembly; (h) a description of the assembly; (i) the number of units GM purchased; (j) the code for the GM payment center that made the payment; (k) the date of the invoice; (l) the bill of lading number; (m) the unit of measurement for the assembly (each assembly counted as one unit); (n) the plant code for the GM plant that received the assembly; (o) the process number associated with the transaction; (p) the date on which the data were entered into DACOR; (q) the GM account number charged for the payment; and (r) the applicable price per unit.

6. I provided the DACOR reports to Delphi during the week of August 20, 2007.

I declare under penalty of perjury that the foregoing is true and correct. Executed on September 10, 2007.

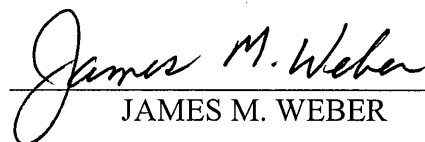

JAMES M. WEBER

EXHIBIT A

This exhibit will not be filed, in accordance with paragraph 9(f)(ii) of the Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claim (Docket No. 6088), dated December 6, 2006.

EXHIBIT B

This exhibit will not be filed, in accordance with paragraph 9(f)(ii) of the Court's Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claim (Docket No. 6088), dated December 6, 2006.